

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<u>Financial Performance</u>										
Property rates	-	-	363 583	409 222	409 222	409 222	443 393	487 055	535 761	589 337
Service charges	-	-	1 060 617	1 342 285	1 342 285	1 342 285	1 230 742	1 550 631	1 829 931	2 163 875
Investment revenue	-	-	85 519	18 382	18 382	18 382	39 662	32 314	30 698	29 163
Transfers recognised - operational	-	-	444 415	802 818	802 818	802 818	540 729	648 800	817 015	892 927
Other own revenue	-	-	169 849	232 138	232 138	232 138	162 738	1 005 762	1 073 016	1 136 723
Total Revenue (excluding capital transfers and contributions)	-	-	2 123 984	2 804 845	2 804 845	2 804 845	2 417 264	3 724 562	4 286 422	4 812 026
Employee costs	-	-	656 568	794 449	794 449	794 449	748 069	906 833	1 000 852	1 086 405
Remuneration of councillors	-	-	19 362	23 200	23 200	23 200	19 695	25 238	27 552	29 912
Depreciation & asset impairment	-	-	221 037	273 516	273 516	273 516	411 068	476 021	498 811	584 382
Finance charges	-	-	84 868	69 037	69 037	69 037	118	100 889	97 822	95 544
Materials and bulk purchases	-	-	466 747	642 679	642 679	642 679	523 235	714 565	878 801	1 084 348
Transfers and grants	-	-	4 583	5 302	5 302	5 302	869	5 567	5 845	6 137
Other expenditure	-	-	840 146	996 543	996 543	996 543	779 989	1 799 170	2 012 305	2 150 209
Total Expenditure	-	-	2 293 312	2 804 726	2 804 726	2 804 726	2 483 042	4 028 283	4 521 988	5 036 938
Surplus/(Deficit)	-	-	(169 328)	119	119	119	(65 778)	(303 721)	(235 566)	(224 911)
Transfers recognised - capital	-	-	170 192	-	-	-	1 594	303 824	236 236	225 298
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	864	119	119	119	(64 184)	103	671	387
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	864	119	119	119	(64 184)	103	671	387
<u>Capital expenditure & funds sources</u>										
Capital expenditure	-	292 540	13 347 765	1 015 284	729 855	729 855	402 972	480 112	1 022 382	1 223 864
Transfers recognised - capital	-	-	-	563 531	370 995	370 995	213 681	308 470	725 767	1 058 019
Public contributions & donations	-	-	-	87 051	1 915	1 915	8 710	1 000	1 000	-
Borrowing	-	-	-	205 571	154 732	154 732	85 714	-	-	-
Internally generated funds	-	-	-	159 131	202 214	202 214	94 866	170 642	295 615	165 845
Total sources of capital funds	-	-	-	1 015 284	729 855	729 855	402 972	480 112	1 022 382	1 223 864
<u>Financial position</u>										
Total current assets	-	-	1 141 434	1 001 652	1 001 652	1 001 652	-	1 250	1 615	2 099
Total non current assets	-	-	12 986 937	13 257 817	13 257 817	13 257 817	-	13 549	13 864	14 225
Total current liabilities	-	-	783 250	600 352	600 352	600 352	-	640	706	753
Total non current liabilities	-	-	842 975	963 726	963 726	963 726	-	962	925	922
Community wealth/Equity	-	-	12 502 146	12 695 391	12 695 391	12 695 391	-	13 197	13 848	14 649
<u>Cash flows</u>										
Net cash from (used) operating	539 316	209 842	525 978							

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<u>Financial Performance</u>										
Property rates	-	-	363 583	409 222	409 222	409 222	443 393	487 055	535 761	589 337
Service charges	-	-	1 060 617	1 342 285	1 342 285	1 342 285	1 230 742	1 550 631	1 829 931	2 163 875
Investment revenue	-	-	85 519	18 382	18 382	18 382	39 662	32 314	30 698	29 163
Transfers recognised - operational	-	-	444 415	802 818	802 818	802 818	540 729	648 800	817 015	892 927
Other own revenue	-	-	169 849	232 138	232 138	232 138	162 738	1 005 762	1 073 016	1 136 723
Total Revenue (excluding capital transfers and contributions)	-	-	2 123 984	2 804 845	2 804 845	2 804 845	2 417 264	3 724 562	4 286 422	4 812 026
Employee costs	-	-	656 568	794 449	794 449	794 449	748 069	906 833	1 000 852	1 086 405
Remuneration of councillors	-	-	19 362	23 200	23 200	23 200	19 695	25 238	27 552	29 912
Depreciation & asset impairment	-	-	221 037	273 516	273 516	273 516	411 068	476 021	498 811	584 382
Finance charges	-	-	84 868	69 037	69 037	69 037	118	100 889	97 822	95 544
Materials and bulk purchases	-	-	466 747	642 679	642 679	642 679	523 235	714 565	878 801	1 084 348
Transfers and grants	-	-	4 583	5 302	5 302	5 302	869	5 567	5 845	6 137
Other expenditure	-	-	840 146	996 543	996 543	996 543	779 989	1 799 170	2 012 305	2 150 209
Total Expenditure	-	-	2 293 312	2 804 726	2 804 726	2 804 726	2 483 042	4 028 283	4 521 988	5 036 938
Surplus/(Deficit)	-	-	(169 328)	119	119	119	(65 778)	(303 721)	(235 566)	(224 911)
Transfers recognised - capital	-	-	170 192	-	-	-	1 594	303 824	236 236	225 298
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	864	119	119	119	(64 184)	103	671	387
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	864	119	119	119	(64 184)	103	671	387
<u>Capital expenditure & funds sources</u>										
Capital expenditure	-	292 540	13 347 765	1 015 284	729 855	729 855	402 972	480 112	1 022 382	1 223 864
Transfers recognised - capital	-	-	-	563 531	370 995	370 995	213 681	308 470	725 767	1 058 019
Public contributions & donations	-	-	-	87 051	1 915	1 915	8 710	1 000	1 000	-
Borrowing	-	-	-	205 571	154 732	154 732	85 714	-	-	-
Internally generated funds	-	-	-	159 131	202 214	202 214	94 866	170 642	295 615	165 845
Total sources of capital funds	-	-	-	1 015 284	729 855	729 855	402 972	480 112	1 022 382	1 223 864
<u>Financial position</u>										
Total current assets	-	-	1 141 434	1 001 652	1 001 652	1 001 652	-	1 250	1 615	2 099
Total non current assets	-	-	12 986 937	13 257 817	13 257 817	13 257 817	-	13 549	13 864	14 225
Total current liabilities	-	-	783 250	600 352	600 352	600 352	-	640	706	753
Total non current liabilities	-	-	842 975	963 726	963 726	963 726	-	962	925	922
Community wealth/Equity	-	-	12 502 146	12 695 391	12 695 391	12 695 391	-	13 197	13 848	14 649
<u>Cash flows</u>										
Net cash from (used) operating	539 316	209 842	525 978	2 777	2 777	2 777	472 994	364	461	564
Net cash from (used) investing	(226 581)	(371 182)	(451 312)	(255 306)	(255 306)	(255 306)	(315 676)	(171)	(111)	(111)
Net cash from (used) financing	46 909	(982)	54 656	195 237	195 237	195 237	(41 598)	(40)	(57)	(50)
Cash/cash equivalents at the year end	422 239	378 595	507 917	251 643	251 643	251 643	424 655	704	997	1 400
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	-	-	699 580	522 017	522 017	522 017	-	708	1 000	1 403
Application of cash and investments	345 796	231 503	578 697	579 751	331 615	331 615	319 812	331 889	458 363	327 694
Balance - surplus (shortfall)	(345 796)	(231 503)	120 883	(57 734)	190 402	190 402	(319 812)	(331 181)	(457 363)	(326 291)
<u>Asset management</u>										
Asset register summary (WDV)	-	292 540	13 347 765	1 015 284	729 855	729 855	402 972	480 112	1 022 382	1 223 864
Depreciation & asset impairment	-	-	221 037	273 516	273 516	273 516	411 068	476 021	498 811	584 382
Renewal of Existing Assets	-	-	-	-	-	-	-	286 332	368 167	389 519
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
<u>Free services</u>										
Cost of Free Basic Services provided	93	86	102	126	126	126	126	140	156	178
Revenue cost of free services provided	127	117	136	169	169	169	169	193	215	243
<u>Households below minimum service level</u>										
Water:	9	8	7	5	5	5	5	5	5	5
Sanitation/sewerage:	80	78	65	75	75	75	75	74	73	72
Energy:	104	111	117	115	115	115	115	117	120	123
Refuse:	-	-	-	-	-	-	-	-	-	-

Eastern Cape: Buffalo City(EC125) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Revenue - Standard										
<i>Governance and Administration</i>		-	-	674 534	785 670	785 670	785 670	1 229 615	1 354 721	1 466 205
Executive & Council				9 557	48 628	48 628	48 628	66 652	67 805	68 568
Budget & Treasury Office				660 828	723 089	723 089	723 089	1 009 202	1 125 842	1 227 594
Corporate Services				4 149	13 953	13 953	13 953	153 761	161 075	170 043
<i>Community and Public Safety</i>		-	-	161 085	362 501	362 501	362 501	195 493	295 820	333 702
Community & Social Services				12 197	14 807	14 807	14 807	19 210	20 905	22 768
Sport And Recreation				2 728	3 126	3 126	3 126	4 787	5 177	5 615
Public Safety				42 816	49 787	49 787	49 787	68 989	75 962	83 360
Housing				56 635	244 845	244 845	244 845	39 878	124 744	145 824
Health				46 710	49 937	49 937	49 937	62 629	69 032	76 135
<i>Economic and Environmental Services</i>		-	-	92 468	100 376	100 376	100 376	282 517	251 209	241 479
Planning and Development				32 821	52 868	52 868	52 868	40 849	45 070	31 504
Road Transport				55 929	47 262	47 262	47 262	236 859	201 124	204 748
Environmental Protection				3 718	246	246	246	4 809	5 015	5 227
<i>Trading Services</i>		-	-	1 351 658	1 542 764	1 542 764	1 542 764	2 305 738	2 604 233	2 977 429
Electricity				674 316	885 007	885 007	885 007	1 334 602	1 558 604	1 840 620
Water				255 334	255 903	255 903	255 903	452 254	483 024	520 229
Waste Water Management				247 874	196 093	196 093	196 093	304 386	325 347	353 223
Waste Management				174 135	205 761	205 761	205 761	214 496	237 558	263 356
<i>Other</i>	4			14 430	13 534	13 534	13 534	15 023	16 675	18 510
Total Revenue - Standard	2	-	-	2 294 176	2 804 845	2 804 845	2 804 845	4 028 386	4 522 658	5 037 325
Expenditure - Standard										
<i>Governance and Administration</i>		-	-	514 325	546 602	546 602	546 602	703 170	778 705	829 753
Executive & Council				76 093	120 569	120 569	120 569	119 474	125 707	129 963
Budget & Treasury Office				318 645	267 484	267 484	267 484	353 818	391 814	421 084
Corporate Services				119 587	158 549	158 549	158 549	229 879	261 184	278 706
<i>Community and Public Safety</i>		-	-	317 614	540 661	540 661	540 661	430 208	543 815	596 532
Community & Social Services				71 329	78 263	78 263	78 263	102 571	110 139	118 033
Sport And Recreation				44 101	44 184	44 184	44 184	56 486	60 139	64 128
Public Safety				94 216	110 039	110 039	110 039	141 969	152 306	164 928
Housing				62 523	256 386	256 386	256 386	59 011	146 108	168 820
Health				45 445	51 789	51 789	51 789	70 171	75 123	80 622
<i>Economic and Environmental Services</i>		-	-	271 349	277 879	277 879	277 879	534 578	564 122	650 009
Planning and Development				71 802	116 348	116 348	116 348	166 817	175 368	167 071
Road Transport				136 398	91 063	91 063	91 063	276 125	290 797	378 247
Environmental Protection				63 149	70 468	70 468	70 468	91 635	97 957	104 692
<i>Trading Services</i>		-	-	1 180 169	1 427 135	1 427 135	1 427 135	2 340 164	2 614 361	2 938 529
Electricity				563 349	745 003	745 003	745 003	1 194 657	1 393 463	1 634 741
Water				232 586	247 708	247 708	247 708	466 848	495 870	527 627
Waste Water Management				251 539	248 524	248 524	248 524	465 844	495 322	527 304
Waste Management				132 695	185 901	185 901	185 901	212 816	229 706	248 858
<i>Other</i>	4			9 854	12 450	12 450	12 450	20 164	20 985	22 114
Total Expenditure - Standard	3	-	-	2 293 312	2 804 726	2 804 726	2 804 726	4 028 283	4 521 988	5 036 938
Surplus/(Deficit) for the year		-	-	864	119	119	119	103	671	387

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Eastern Cape: Buffalo City(EC125) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description		Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands												
Revenue By Source												
Property rates	2	-	-	363 583	409 222	409 222	409 222	443 393	487 055	535 761	589 337	
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	2	-	-	610 560	839 876	839 876	839 876	740 676	989 887	1 207 506	1 472 983	
Service charges - water revenue	2	-	-	184 023	208 789	208 789	208 789	191 389	230 668	256 041	284 206	
Service charges - sanitation revenue	2	-	-	138 990	152 941	152 941	152 941	156 365	174 133	193 288	214 549	
Service charges - refuse revenue	2	-	-	124 506	138 033	138 033	138 033	139 256	153 005	169 836	188 518	
Service charges - other		-	-	2 538	2 646	2 646	2 646	3 056	2 937	3 261	3 619	
Rental of facilities and equipment		-	-	12 750	10 469	10 469	10 469	10 001	11 620	12 898	14 317	
Interest earned - external investments		-	-	85 519	18 382	18 382	18 382	39 662	32 314	30 698	29 163	
Interest earned - outstanding debtors		-	-	35 258	36 960	36 960	36 960	27 591	41 025	45 538	50 547	
Dividends received		-	-	-	-	-	-	-	-	-	-	
Fines		-	-	7 058	8 744	8 744	8 744	8 257	9 706	10 773	11 958	
Licences and permits		-	-	12 250	12 628	12 628	12 628	14 268	14 017	15 559	17 271	
Agency services		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational		-	-	444 415	802 818	802 818	802 818	540 729	648 800	817 015	892 927	
Other own revenue	2	-	-	98 364	163 337	163 337	163 337	102 622	929 393	988 247	1 042 629	
Gains on disposal of PPE		-	-	4 168	-	-	-	-	-	-	-	
Total Revenue (excl. capital transfers and contributions)			-	-	2 123 984	2 804 845	2 804 845	2 804 845	2 417 264	3 724 562	4 286 422	4 812 026
Expenditure By Type												
Employee related costs	2	-	-	656 568	794 449	794 449	794 449	748 069	906 833	1 000 852	1 086 405	
Remuneration of councillors		-	-	19 362	23 200	23 200	23 200	19 695	25 238	27 552	29 912	
Debt impairment	3	-	-	138 109	69 726	69 726	69 726	(1)	77 681	85 450	93 995	
Depreciation and asset impairment	2	-	-	221 037	273 516	273 516	273 516	411 068	476 021	498 811	584 382	
Finance charges		-	-	84 868	69 037	69 037	69 037	118	100 889	97 822	95 544	
Bulk purchases	2	-	-	466 747	642 679	642 679	642 679	523 235	714 565	878 801	1 084 348	
Other Materials	8	-	-	-	-	-	-	-	-	-	-	
Contract services		-	-	4 493	7 137	7 137	7 137	8 347	7 861	8 254	8 667	
Transfers and grants		-	-	4 583	5 302	5 302	5 302	869	5 567	5 845	6 137	
Other expenditure	4,5	-	-	696 760	919 680	919 680	919 680	771 643	1 713 628	1 918 602	2 047 547	
Loss on disposal of PPE		-	-	784	-	-	-	-	-	-	-	
Total Expenditure			-	-	2 293 312	2 804 726	2 804 726	2 804 726	2 483 042	4 028 283	4 521 988	5 036 938
Surplus/(Deficit)												
Transfers recognised - capital	6	-	-	(169 328)	119	119	119	(65 778)	(303 721)	(235 566)	(224 911)	
Contributions recognised - capital		-	-	170 192	-	-	-	1 594	303 824	236 236	225 298	
Contributed assets		-	-	-	-	-	-	-	-	-	-	
		-	-	864	119	119	119	(64 184)	103	671	387	
Surplus/(Deficit) after capital transfers and contributions			-	-	-	-	-	-	-	-	-	
Taxation		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation			-	-	864	119	119	(64 184)	103	671	387	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality			-	-	864	119	119	(64 184)	103	671	387	
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year			-	-	864	119	119	(64 184)	103	671	387	

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Eastern Cape: Buffalo City(EC125) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Table 10: Standard Capital Expenditure by Standard Classification and Funding for the 2009/10 and 2010/11 Medium Term Revenue & Expenditure Framework											
Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Capital Expenditure - Standard											
<i>Governance and Administration</i>		-	20 286	13 347 765	101 270	35 389	35 389	45 600	35 720	72 683	66 405
Executive & Council			3 797	13 347 765	77 981	5 138	5 138	30 573	24 203	15 000	15 000
Budget & Treasury Office					15 354	20 608	20 608	9 634	6 563	5 633	855
Corporate Services			16 489		7 935	9 644	9 644	5 392	4 954	52 050	50 550
<i>Community and Public Safety</i>		-	35 872	-	222 472	202 789	202 789	58 688	46 098	97 678	24 100
Community & Social Services			5 006		40 134	59 860	59 860	17 027	18 619	8 750	1 000
Sport And Recreation			4 512		15 447	68 921	68 921	6 172			
Public Safety			24 962		53 239	36 759	36 759	8 724	14 287	29 928	1 100
Housing			1		112 258	36 211	36 211	25 845	9 800	52 900	22 000
Health			1 390		1 395	1 038	1 038	919	3 392	6 100	
<i>Economic and Environmental Services</i>		-	75 029	-	298 766	225 078	225 078	142 307	222 882	582 487	904 859
Planning and Development			2 807		98 155	97 421	97 421	23 872	118 782	438 604	748 840
Road Transport			69 308		193 457	127 657	127 657	116 838	101 600	134 867	147 019
Environmental Protection			2 914		7 155			1 596	2 500	9 016	9 000
<i>Trading Services</i>		-	160 449	-	385 864	266 599	266 599	154 115	172 412	267 034	228 500
Electricity			49 565		72 219	75 674	75 674	61 359	42 800	66 550	45 000
Water			49 634		100 218	43 336	43 336	45 125	41 400	53 000	62 500
Waste Water Management			47 692		152 989	147 590	147 590	43 702	70 712	104 684	111 000
Waste Management			13 557		60 439			3 929	17 500	42 800	10 000
<i>Other</i>			905		6 911			2 262	3 000	2 500	
Total Capital Expenditure - Standard	3	-	292 540	13 347 765	1 015 284	729 855	729 855	402 972	480 112	1 022 382	1 223 864
Funded by:											
National Government					563 531	360 503	360 503	213 681	308 470	725 767	1 058 019
Provincial Government											
District Municipality											
Other transfers and grants						10 492	10 492				
Transfers recognised - capital	4	-	-	-	563 531	370 995	370 995	213 681	308 470	725 767	1 058 019
Public contributions and donations	5				87 051	1 915	1 915	8 710	1 000	1 000	
Borrowing	6				205 571	154 732	154 732	85 714			
Internally generated funds					159 131	202 214	202 214	94 866	170 642	295 615	165 845
Total Capital Funding	7	-	-	-	1 015 284	729 855	729 855	402 972	480 112	1 022 382	1 223 864

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Eastern Cape: Buffalo City(EC125) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash				107 184	1 000	1 000	1 000	96	106	125	
Call investment deposits	1			588 686	517 496	517 496	517 496	608	891	1 275	
Consumer debtors	1			264 773	298 654	298 654	298 654	343	395	454	
Other debtors				116 560	120 289	120 289	120 289	132	146	160	
Current portion of long-term receivables				18							
Inventory	2			64 213	64 213	64 213	64 213	71	78	85	
Total current assets		-	-	1 141 434	1 001 652	1 001 652	1 001 652	-	1 250	1 615	2 099
Non current assets											
Long-term receivables				93							
Investments				3 710	3 521	3 521	3 521	4	3	3	
Investment property				201 199	221 319	221 319	221 319	243	268	295	
Investment in Associate				3 627	3 990	3 990	3 990	4	5	4	
Property, plant and equipment	3			12 767 177	13 016 742	13 016 742	13 016 742	13 284	13 573	13 906	
Agricultural											
Biological											
Intangible				11 090	12 199	12 199	12 199	13	15	16	
Other non-current assets				42	46	46	46	0	0	0	
Total non current assets		-	-	12 986 937	13 257 817	13 257 817	13 257 817	-	13 549	13 864	14 225
TOTAL ASSETS		-	-	14 128 371	14 259 469	14 259 469	14 259 469	-	14 800	15 479	16 324
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4			42 390	44 038	44 038	44 038	40	57	50	
Consumer deposits				28 308	30 284	30 284	30 284	33	37	40	
Trade and other payables	4			611 182	414 523	414 523	414 523	445	478	515	
Provisions				101 370	111 507	111 507	111 507	123	135	148	
Total current liabilities		-	-	783 250	600 352	600 352	600 352	-	640	706	753
Non current liabilities											
Borrowing				537 569	627 779	627 779	627 779	593	518	475	
Provisions				305 406	335 947	335 947	335 947	370	406	447	
Total non current liabilities		-	-	842 975	963 726	963 726	963 726	-	962	925	922
TOTAL LIABILITIES		-	-	1 626 225	1 564 078	1 564 078	1 564 078	-	1 602	1 631	1 676
NET ASSETS	5	-	-	12 502 146	12 695 391	12 695 391	12 695 391	-	13 197	13 848	14 649
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)				7 529 897	7 225 917	7 225 917	7 225 917	7 181	7 230	7 369	
Reserves	4			4 972 249	5 469 474	5 469 474	5 469 474	6 016	6 618	7 280	
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	12 502 146	12 695 391	12 695 391	12 695 391	-	13 197	13 848	14 649

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Eastern Cape: Buffalo City(EC125) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		1 384 105	1 526 636	1 691 998	1 876 406	1 876 406	1 876 406	2 058 607	3 159	3 660	4 119
Government - operating	1	520 422	181 500	432 271	443 222	443 222	443 222	339 428	567	649	718
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees		(1 008 697)	(1 114 616)	(1 082 730)	(1 736 182)	(1 736 182)	(1 736 182)	(1 270 428)	(2 647)	(2 970)	(3 190)
Finance charges		(356 515)	(383 679)	(515 561)	(580 669)	(580 669)	(580 669)	(654 613)	(715)	(879)	(1 084)
Transfers and grants	1										
NET CASH FROM(USED) OPERATING ACTIVITIES		539 316	209 842	525 978	2 777	2 777	2 777	472 994	364	461	564
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments		(102 671)	(108 532)	(154 216)	144 694	144 694	144 694	87 210	194	255	255
Payments											
Capital assets		(123 910)	(262 650)	(297 096)	(400 000)	(400 000)	(400 000)	(402 887)	(365)	(365)	(365)
NET CASH FROM(USED) INVESTING ACTIVITIES		(226 581)	(371 182)	(451 312)	(255 306)	(255 306)	(255 306)	(315 676)	(171)	(111)	(111)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		120 948	47 752	86 553	232 000	232 000	232 000				
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing		(74 039)	(48 734)	(31 897)	(36 763)	(36 763)	(36 763)	(41 598)	(40)	(57)	(50)
NET CASH FROM(USED) FINANCING ACTIVITIES		46 909	(982)	54 656	195 237	195 237	195 237	(41 598)	(40)	(57)	(50)
NET INCREASE/(DECREASE) IN CASH HELD		359 643	(162 321)	129 322	(57 292)	(57 292)	(57 292)	115 720	154	293	403
Cash/cash equivalents at the year begin:	2	62 595	540 917	378 595	308 935	308 935	308 935	308 935	550	704	997
Cash/cash equivalents at the year end:	2	422 239	378 595	507 917	251 643	251 643	251 643	424 655	704	997	1 400

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Eastern Cape: Buffalo City(EC125) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
Total New Assets	1	-	292 540	13 347 765	1 015 284	729 855	729 855	193 781	654 215	834 345
Infrastructure - Road Transport			75 900	3 277 612	156 756	127 657	127 657			
Infrastructure - Electricity			47 678	1 742 445	78 919	75 674	75 674	4 500	18 000	10 000
Infrastructure - Water			47 518	1 456 230	100 218	43 336	43 336	3 000	2 000	
Infrastructure - Sanitation			50 775	1 311 511	152 989	110 710	110 710		3 000	
Infrastructure - Other					270 350	133 583	133 583	138 128	528 100	765 750
Infrastructure		-	221 872	7 787 798	759 231	490 959	490 959	145 628	551 100	775 750
Community			15 371	48 048	127 211	115 443	115 443	19 100	21 750	6 000
Heritage assets			355	3 421						
Investment properties				201 199						
Other assets	6		54 941	5 307 299	128 842	123 453	123 453	29 053	81 365	52 595
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	-	-	-	286 332	368 167	389 519
Infrastructure - Road Transport								95 600	122 867	141 019
Infrastructure - Electricity								41 300	53 550	35 000
Infrastructure - Water								38 400	51 000	62 500
Infrastructure - Sanitation								73 265	101 684	111 000
Infrastructure - Other								14 874	15 600	25 000
Infrastructure		-	-	-	-	-	-	263 439	344 700	374 519
Community								9 992	13 516	10 000
Heritage assets										
Investment properties										
Other assets	6							12 900	9 950	5 000
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		-	75 900	3 277 612	156 756	127 657	127 657	95 600	122 867	141 019
Infrastructure - Electricity		-	47 678	1 742 445	78 919	75 674	75 674	45 800	71 550	45 000
Infrastructure - Water		-	47 518	1 456 230	100 218	43 336	43 336	41 400	53 000	62 500
Infrastructure - Sanitation		-	50 775	1 311 511	152 989	110 710	110 710	73 265	104 684	111 000
Infrastructure - Other		-	-	-	270 350	133 583	133 583	153 002	543 700	790 750
Infrastructure		-	221 872	7 787 798	759 231	490 959	490 959	409 067	895 800	1 150 269
Community		-	15 371	48 048	127 211	115 443	115 443	29 092	35 266	16 000
Heritage assets		-	355	3 421	-	-	-	-	-	-
Investment properties		-	-	201 199	-	-	-	-	-	-
Other assets	6	-	54 941	5 307 299	128 842	123 453	123 453	41 953	91 315	57 595
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	292 540	13 347 765	1 015 284	729 855	729 855	480 112	1 022 382	1 223 864
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport			75 900	3 277 612	156 756	127 657	127 657	95 600	122 867	141 019
Infrastructure - Electricity			47 678	1 742 445	78 919	75 674	75 674	45 800	71 550	45 000
Infrastructure - Water			47 518	1 456 230	100 218	43 336	43 336	41 400	53 000	62 500
Infrastructure - Sanitation			50 775	1 311 511	152 989	110 710	110 710	73 265	104 684	111 000
Infrastructure - Other					270 350	133 583	133 583	153 002	543 700	790 750
Infrastructure		-	221 872	7 787 798	759 231	490 959	490 959	409 067	895 800	1 150 269
Community			15 371	48 048	127 211	115 443	115 443	29 092	35 266	16 000
Heritage assets			355	3 421						
Investment properties				201 199						
Other assets	6		54 941	5 307 299	128 842	123 453	123 453	41 953	91 315	57 595
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	292 540	13 347 765	1 015 284	729 855	729 855	480 112	1 022 382	1 223 864
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment	3			221 037	273 516	273 516	273 516	476 021	498 811	584 382
Repairs and Maintenance by Asset Class		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	-	221 037	273 516	273 516	273 516	476 021	498 811	584 382
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	147.8%	56.3%	46.7%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	60.2%	73.8%	66.7%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	60.0%	36.0%	32.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		103	109	114	116	116	116	119	121	121
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2	114	108	108	114	114	114	114	121	121
Other water supply (at least min.service level)	4	4	4	4	2	2	2			
<i>Minimum Service Level and Above sub-total</i>		221	221	226	232	232	232	233	242	242
Using public tap (< min.service level)	3	1	1		1	1	1	1	1	1
Other water supply (< min.service level)	4									
No water supply		8	7	7	4	4	4	4	4	4
<i>Below Minimum Service Level sub-total</i>		9	8	7	5	5	5	5	5	5
Total number of households	5	230	229	233	237	237	237	238	247	247
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		117	117	117	118	118	118	119	110	110
Flush toilet (with septic tank)		2	2		3	3	3	4	4	4
Chemical toilet										
Pit toilet (ventilated)		5	8	9	11	11	11	12	13	13
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		124	127	126	132	132	132	135	127	127
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions		80	78	65	75	75	75	74	73	72
<i>Below Minimum Service Level sub-total</i>		80	78	65	75	75	75	74	73	72
Total number of households	5	204	205	191	207	207	207	209	200	199
<u>Energy:</u>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		11	10		10	10	10	10	10	10
Electricity - prepaid (< min. service level)		93	101	117	105	105	105	107	110	113
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		104	111	117	115	115	115	117	120	123
Total number of households	5	104	111	117	115	115	115	117	120	123
<u>Refuse:</u>										
Removed at least once a week		7	7	10	9	11	11	10	10	11
<i>Minimum Service Level and Above sub-total</i>		7	7	10	9	11	11	10	10	11
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	7	7	10	9	11	11	10	10	11
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		0	0	0	0	0	0	0	0	0
Sanitation (free minimum level service)		0	0	0	0	0	0	0	0	0
Electricity/other energy (50kwh per household per month)		0	0	0	0	0	0	0	0	0
Refuse (removed at least once a week)		0	0	0	0	0	0	0	0	0
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)		14	12	13	17	17	17	21	23	25
Sanitation (free sanitation service)		33	28	36	40	40	40	36	40	44
Electricity/other energy (50kwh per household per month)		15	13	15	22	22	22	25	29	37
Refuse (removed once a week)		31	33	38	47	47	47	58	65	72
Total cost of FBS provided (minimum social package)		93	86	102	126	126	126	140	156	178
Highest level of free service provided										
Property rates (value threshold)		20 000	20 000	20 000	150 000	150 000	150 000	150 000	150 000	150 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		14	14	14	14	14	14	14	14	14
Sanitation (Rand per household per month)		55	58	58	53	53	53	59	66	73
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		170	170	170	170	170	170	170	170	170
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)		27	24	26	33	33	33	40	44	48
Water		14	12	13	17	17	17	21	23	25
Sanitation		33	28	36	40	40	40	36	40	44
Electricity/other energy		15	13	15	22	22	22	25	29	37
Refuse		31	33	38	47	47	47	58	65	72
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other	6	7	8	8	11	11	11	13	15	17
Total revenue cost of free services provided (total social package)		127	117	136	169	169	169	193	215	243

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)